



## CHIEF INTERNAL AUDITOR SURVEY

Key Market Messages



# Survey overview and navigation page



200

Chief Audit Executives  
representing...

6000+

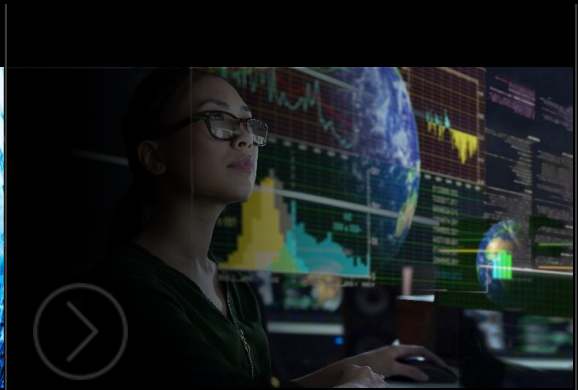
Internal Audit Professionals

35

Countries



Internal audit's impact



The digital revolution



Transforming talent



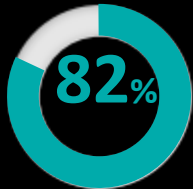
On the edge of innovation

Source: <https://kx.deloitte/documents/view/92797>

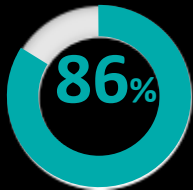
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## Internal audit's impact



...of functions have improved their impact in the last three years



...of functions said they are not achieving their potential



...of functions feel they "very strong impact"

### Markers of "very strong impact" functions

#### Impact by Design

- Being purpose driven
- 93% have a documented strategy
- 55% of less impactful functions do

#### Technology Plan

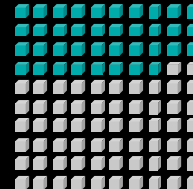
- 64% have a digital strategy
- 38% survey average

#### Improvement culture

- 46% have a dedicated innovation programme
- 23% survey average

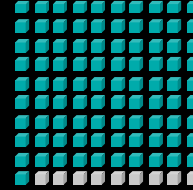


## The digital revolution



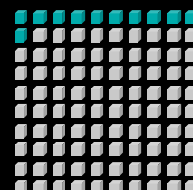
38%

... functions have a digital strategy.



91%

... of CAEs are investing in digital training and development with a focus on analytics, AI and GenAI.

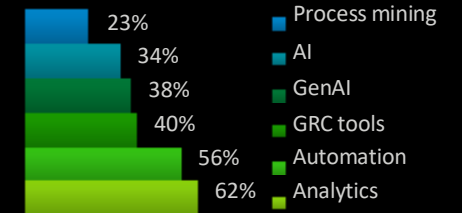


11%

... of functions have begun to invest in GenAI proof of concepts. We expect this number to increase rapidly

### The dawn of a digital revolution

#### CAE technology investment focus areas in the next 1-3 years



- Internal audit functions are not maximising the value from the audit management systems
- Over half of all CAEs surveyed plan to invest in automation

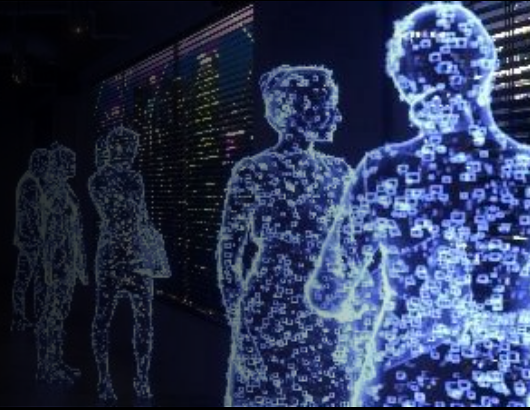
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## Transforming talent



**61%**

... of CAEs feel it has become more difficult to attract and retain top talent



**35%**

... of functions are planning to increase spending on training



**52%**

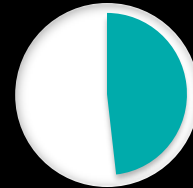
... of functions cited less than 10% turnover

### The race for talent

- Not only digital skills, but for critical thinking, communication, agility, creativity and innovation and relationship management.
- CAEs need to improve how the market the function to attract the best talent.
- CAEs may not be investing enough to prevent a stagnation in talent.
- More can be done to innovate skills and capabilities development.

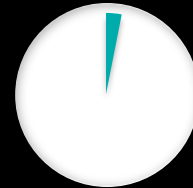


## On the edge of innovation



**47%**

... expect their budgets to increase in the next 1-2 years.



**3%**

... the average time dedicated by functions to continuous improvement activities



**55%**

... of auditors not truly empowered to innovate

### The impact of GenAI

We expect a surge in investment around GenAI, Audit Management Systems and automation over the coming 12-24 months.

#### Top GenAI IA applications



Source: <https://kx.deloitte/documents/view/92797>

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